

**COUNTY OF FAUQUIER, VIRGINIA**

**Exhibit 14**  
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**Schedule of Revenues, Expenditures, and  
Changes in Fund Balances – Budget and Actual  
Capital Projects Fund  
Fiscal Year Ended June 30, 2005**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance From Amended Positive (Negative)</b>
<b>Revenues</b>				
Revenue from use of money	\$ -	\$ -	\$ 233,659	\$ 233,659
Charges for services	-	-	6,000	6,000
Gifts and donations	-	8,000	8,000	-
Intergovernmental:				
Contribution from component unit – School Board	1,842,698	526,788	526,788	-
Federal Government	-	33,600	-	(33,600)
Miscellaneous nonrevenue	-	9,800	9,800	-
<b>Total revenues</b>	<b>1,842,698</b>	<b>578,188</b>	<b>784,247</b>	<b>206,059</b>
<b>Expenditures</b>				
Capital Projects Fund:				
Capital outlay:				
General government	232,780	250,000	243,686	6,314
Public safety	502,711	713,733	327,530	386,203
Public works	9,019,293	2,526,084	158,072	2,368,012
Education	1,097,418	2,178,039	1,237,120	940,919
Parks, recreation, & cultural	1,317,096	1,349,656	28,312	1,321,344
Community development	173,038	322,906	82,496	240,410
<b>Total capital outlay</b>	<b>12,342,336</b>	<b>7,340,418</b>	<b>2,077,216</b>	<b>5,263,202</b>
Capital projects:				
General government administration:				
Warren Green building	143,016	152,570	152,570	-
Judicial administration:				
Courthouse	709,593	5,193,750	2,876,662	2,317,088
Public safety:				
Detention center	1,205,228	2,813,369	1,975,688	837,681
Radio safety	2,362,086	2,362,086	2,436,218	(74,132)
<b>Total public safety</b>	<b>\$ 3,567,314</b>	<b>\$ 5,175,455</b>	<b>\$ 4,411,906</b>	<b>\$ 763,549</b>

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Schedule of Revenues, Expenditures, and  
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Fiscal Year Ended June 30, 2005

	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
<b>Expenditures (continued)</b>				
Capital Projects Fund: (continued)				
Capital projects: (continued)				
Education:				
Auburn middle school	\$ 4,064,122	\$ 4,064,122	\$ 1,408,714	\$ 2,655,408
Bradley elementary - roof	134,400	134,400	137,740	(3,340)
Brumfield elementary school	34,504	34,504	4,400	30,104
Cedar Lee middle school	145,329	113,540	108,558	4,982
Fauquier high school	74,917	134,417	130,913	3,504
Fauquier high school - science lab	29,000	39,000	-	39,000
Liberty high school	904,685	4,904,685	295,264	4,609,421
Mary Walter elementary - roof	542,915	542,915	518,995	23,920
New high school	4,639,704	5,651,672	1,812,742	3,838,930
Taylor middle school	176,334	176,334	25,582	150,752
Taylor middle school - roof	250,435	250,435	225,700	24,735
Thompson elementary school	3,103,497	6,753,497	814,298	5,939,199
Warrenton middle school	197,384	197,384	25,855	171,529
Total education	14,297,226	22,996,905	5,508,761	17,488,144
Parks, recreation, & cultural:				
Bealeton depot	57,521	99,121	-	99,121
Bealeton library	-	18,495	18,495	-
John Barton Payne library	142,901	142,901	62,880	80,021
Land - Gregory property	-	169,900	169,983	(83)
Land - Rappahannock Landing	-	875,000	877,936	(2,936)
Monroe park	613,950	624,178	56,470	567,708
New Baltimore library	6,379	6,379	-	6,379
Northern swimming pool	1,398,266	1,398,266	-	1,398,266
Sports complex	11,989,457	11,614,457	615,417	10,999,040
Vint Hill - hvac	76,179	76,179	-	76,179
Vint Hill - pool	98,889	98,889	39,823	59,066
Total parks, recreation, & cultural	14,383,542	15,123,765	1,841,004	13,282,761
Community development:				
Airport sewer project	372,904	372,904	380,472	(7,568)
Total capital projects	\$ 33,473,595	\$ 49,015,349	\$ 15,171,375	\$ 33,843,974

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Fiscal Year Ended June 30, 2005**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance From Amended Positive (Negative)</b>
<b>Expenditures (continued)</b>				
Capital Projects Fund: (continued)				
Capital projects: (continued)				
Debt service:				
Reserve for debt service	\$ 1,000,000	\$ 646,893	\$ -	\$ 646,893
Principal retirement	-	120,000	120,000	-
Interest & fiscal charges	-	233,107	143,368	89,739
Total debt service	1,000,000	1,000,000	263,368	736,632
Total expenditures	46,815,931	57,355,767	17,511,959	39,843,808
Excess (deficiency) of revenues over expenditures	(44,973,233)	(56,777,579)	(16,727,712)	40,049,867
<b>Other financing sources (uses)</b>				
Transfers in	511,700	7,598,280	8,864,833	1,266,553
Transfers (out)	-	(388,224)	(388,224)	-
Construction bond proceeds	1,572,000	1,572,000	-	(1,572,000)
Issuance of debt	-	3,650,000	3,720,000	70,000
Premiums on issuance of debt	-	-	282,235	282,235
Total other financing sources (uses)	2,083,700	12,432,056	12,478,844	46,788
Net change in fund balances	(42,889,533)	(44,345,523)	(4,248,868)	40,096,655
Fund balances, beginning, as restated	37,680,580	37,680,580	37,680,580	-
Fund balances, ending	\$ (5,208,953)	\$ (6,664,943)	\$ 33,431,712	\$ 40,096,655